

SIKKIM

GOVERNMENT



GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Saturday 30th June, 201

No. 307

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE, REVENUE & EXPENDITURE DEPARTMENT**

No: GOS/CTD/05-06/12-A1 (11)/104

Dated: 26 /06/2012

NOTIFICATION

In exercise of the powers conferred by Clause (p) of Sub-Section (3) of Section 22 of the Sikkim Ecology Fund and Environment Cess Act, 2005 the State Government hereby makes the following rules further to amend the Sikkim Ecology Fund and Environment Cess Rules, 2007 namely:-

- 1. Short title and commencement**
 - (1) These rules may be called the Sikkim Ecology fund and Environment Cess (Amendment) Rules, 2012.
 - (2) They shall extend to the whole of Sikkim.
 - (3) They shall come into force at once.
- 2. Insertion of rule 25**

In the said rules, after rule 24, the following rule shall be inserted, namely-
"25 Procedures of filing application of registration and other by electronic communication media

Notwithstanding anything prescribed under these rule, the Commissioner may, by notification to the effect, prescribe for procedure of :-

- (a) filing application for registration;
- (b) filing application for amendment of registration certificate;
- (c) generation of declaration forms;
- (d) filing of periodical returns;
- (e) payment of tax;
- (f) maintaining of books of accounts;
- (g) framing of assessment;
- (h) serving notices;
- (i) filing of application for claim of refund;
- (j) filing memorandum of appeal and revision petition;
- (k) any other purpose as mentioned in the notification;

through electronic communication media for such class or classes of dealers from such date as may be specified in the notification."

COMMISSIONER-CUM-SECRETARY